

## **Major group 10 – Manufacture of beverages, tobacco and feed**

### **Overview of the Major group**

This Major group comprises establishments engaged in manufacturing soft drinks, alcoholic beverages, teas, coffee, ice, tobacco and cigarettes, feed (prepared animal foods) and organic fertilizers.

Establishments engaged in redrying tobacco leaves, removing bones and barrel packing are included in this Major group.

However, establishments engaged in manufacturing foods are classified in the Major group 09 – Manufacture of food, and those engaged in manufacturing insecticides from the by-products of tobacco are classified in the Major group 17 – Manufacture of chemical and allied products [1762].

In cases where establishments primarily engaged in manufacturing products for direct sales to households or individual consumers, or those primarily engaged in sales provide simple processing as an action incidental to the sales of goods they handle, this will be classified in the Division J – WHOLESALE AND RETAIL TRADE.